

No transactions are exempt on the basis of the pollution control exemption unless certifications are obtained as described in 86 Ill. Adm. Code 130.335. (This is a GIL).

December 29, 1999

Dear Xxxxx:

This letter is in response to your letter dated December 9, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

I wanted to find out whether an item we were going to purchase would be a Pollution Control Device therefore nontaxable or if we can use the Manufacturers Purchase Credit to cover tax due. I have included a copy of the advertisement for the item and a copy of the notation of why I thought it would be a pollution control device. Our company will purchase the fluorescent lights to be used in our building for our regular lighting and we will use the 'Bulb Eater' to dispose of these lights.

Please call me if you need any more information at ####. Thank you for your time.

For your information, we have enclosed a copy of 86 Ill. Adm. Code 130.335 concerning Pollution Control Facilities. The pollution control facilities exemption extends to "any system, method, construction, device or appliance appurtenant thereto sold or used or intended for the primary purpose of eliminating, preventing, or reducing air and water pollution as the term "pollution" is defined in the Environmental Protection Act (415 ILCS 5/1 et seq.), or for the primary purpose of treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without such treatment, pretreatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property."

No items qualify for the Pollution Control Facilities exemption in and of themselves. No transactions are exempt on the basis of the pollution control exemption unless certifications are obtained as described in 86 Ill. Adm. Code 130.335(a) of the Department's rules. Items that can be used in both qualifying and non-qualifying activities must be used primarily in qualifying activities before the exemption has application.

The Bulb Eater described in the material you included with your letter would qualify for the pollution control exemption as it has a vapor removal system that

ST 99-0422-GIL
Page 2
December 29, 1999

incorporates a particulate and gas filtering system the primary purpose of which is to capture poisonous mercury.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk
Enc.